



Order Filed on December 11, 2023
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-2(c)

THE KELLY FIRM, P.C.

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*Attorneys for the Chapter 7 Trustee,
Bunce D. Atkinson*

IN RE:

BRIAN W. MEAD,

Debtor.

CASE NO. 21-17470 MBK

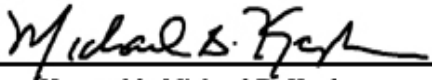
Hearing Date: December 7, 2023, 10:00 a.m.

Judge: Honorable Michael B. Kaplan U.S.B.J

**ORDER MODIFYING AND CLARIFYING INTERNAL REVENUE SERVICE
PROOF OF CLAIM NO. 2-3**

The relief set forth on the following pages, numbered two (2) is hereby **ORDERED**.

DATED: December 11, 2023


Honorable Michael B. Kaplan
United States Bankruptcy Judge

Debtor: Brian W. Mead

Case No.: CASE NO. 21-17470 MBK

Caption of Order: Order Modifying and Clarifying Internal Revenue Service Claim 2-3

THIS MATTER having been opened to the Court by The Kelly Firm, P.C. , attorneys for the Trustee, Bunce D. Atkinson, Esq., Andrew J. Kelly, Esq., appearing, and notice having been provided to the United States of America, Department of Treasury, IRS, Eamonn O'Hagan, Deputy U.S. Attorney appearing; Karina Pia Lucid, Esq., attorney for the Debtor Brian W. Mead, the Debtor, and interested parties as set forth on the Certification of Service, and the Court having considered the pleadings filed herein, and for good cause shown,

It is **ORDERED** as follows:

1. The Proof of Claim No. 2-3 filed by the Department of Treasury, Internal Revenue Service consisting of a secured claim of \$2,070,249.70, an unsecured priority claim for \$6,093.79, and a general unsecured claim of \$441.00 for penalties is modified as set forth below.

2. As a result of the Notices of Federal Tax Lien filed by the Internal Revenue Service in Ridgefield, Connecticut on February 11, 2018 and February 18, 2018 totaling \$2,070,249.70, the Internal Revenue Service has a secured claim on the Debtor's real property located at 8 Beaver Brook Road, Ridgefield, Connecticut.

3. The Internal Revenue Service does not have a secured claim as a result of the Notices of Federal Tax Lien filed in Ridgefield, Connecticut on the proceeds of sales of the real properties sold by the Trustee located at 6 East 17th Street, Beach Haven, New Jersey ("Beach Haven"), 108 Locustberry Lane, Unit 105, Jupiter Florida ("Locustberry"), 135 Seagrape Drive, Unit 204, Jupiter Florida ("Seagrape"), and 127 Hale Street, White Plains, N.Y. ("127 Hale"). The \$2,070,249.70 secured claim of the IRS shall be treated as an unsecured claim (either

Debtor: Brian W. Mead

Case No.: CASE NO. 21-17470 MBK

Caption of Order: Order Modifying and Clarifying Internal Revenue Service Claim 2-3

priority claim or general unsecured claim as the Court may in the future determine) when the Trustee makes distribution to creditors from the proceeds of sale.

4. The Internal Revenue Service does not have a secured claim on 116 Hale Street, White Plains, N.Y., (“116 Hale”). Upon sale of 116 Hale by the Trustee, the Internal Revenue Service shall not have a lien on the proceeds of sale. The Internal Revenue Service shall be treated as an unsecured claimant (either priority claimant or general unsecured claimant as the Court may in the future determine) relating to any such proceeds.

In re:
Brian W. Mead
Debtor

Case No. 21-17470-MBK
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0312-3
Date Rcvd: Dec 11, 2023

User: admin
Form ID: pdf903

Page 1 of 3
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 13, 2023:

Recip ID	Recipient Name and Address
db	+ Brian W. Mead, 8 Beaver Brook Road, Ridgefield, CT 06877-1004

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 13, 2023

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 11, 2023 at the address(es) listed below:

Name	Email Address
Adam G. Rosenberg	on behalf of Defendant Brian W. Mead adam@adamrosenbergesq.com office@adamrosenbergesq.com;rosenberg.adamb126671@notify.bestcase.com
Alan P. Fox	on behalf of Creditor Inspira Medical Center Inc. afox@capehart.com, whorton@capehart.com
Alan P. Fox	on behalf of Plaintiff Inspira Medical Centers Inc. afox@capehart.com, whorton@capehart.com
Alex Leight	on behalf of Trustee Bunce Atkinson aleight@kbtlaw.com akelly@kbtlaw.com;wsheridan@kbtlaw.com
Alex Leight	on behalf of Plaintiff Bunce Atkinson aleight@kbtlaw.com akelly@kbtlaw.com;wsheridan@kbtlaw.com
Alex Leight	

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	on behalf of Plaintiff Bunce D. Atkinson aleight@kbtlaw.com akelly@kbtlaw.com;ws Sheridan@kbtlaw.com
Alexandria Nikolinos	on behalf of U.S. Trustee U.S. Trustee alexandria.nikolinos@usdoj.gov
Andrew J. Kelly	on behalf of Attorney The Kelly Firm P.C. akelly@kbtlaw.com, ws Sheridan@kbtlaw.com;aleight@kbtlaw.com
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Anne S. Cantwell	on behalf of Mediator Anne S. Cantwell (Mediator) ACantwell@shermansilverstein.com fmcallister@shermansilverstein.com;jbaugh@shermansilverstein.com
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David L. Stevens	on behalf of Attorney Scura Wigfield, Heyer, Stevens & Cammarota, LLP dstevens@scura.com, ecfbkfilings@scuramealey.com;pevangelista@scura.com;amurphy@scura.com;vmajano@scura.com;jromero@scura.com;sduarte @scura.com;spereyra@scura.com;14518@notices.nextchapterbk.com;dwoody@scura.com
Denise E. Carlon	on behalf of Creditor MEB Loan Trust VII dcarlon@kmlawgroup.com bkgroup@kmlawgroup.com
John P. Lacey	on behalf of Creditor Barnabas Health Inc. jlacey@connellfoley.com
Karina Pia Lucid	on behalf of Defendant Brian W. Mead klucid@karinalucidlaw.com 15020@notices.nextchapterbk.com;admin@karinalucidlaw.com
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Keith A. Bonchi	on behalf of Creditor Brenda Pearson keith@gmslaw.com
Keith A. Bonchi	on behalf of Creditor Brian Eklund keith@gmslaw.com
Margaret Mcgee	on behalf of U.S. Trustee U.S. Trustee maggie.mcgee@usdoj.gov
Michael A. Artis	on behalf of U.S. Trustee U.S. Trustee michael.a.artis@usdoj.gov
Michael A. Artis	on behalf of U.S. Trustee United States Trustee michael.a.artis@usdoj.gov
Nicholas Norcia	on behalf of Trustee Bunce Atkinson nnorcia@kbtlaw.com akelly@kbtlaw.com;ws Sheridan@kbtlaw.com
Philip William Allogramento	on behalf of Creditor Barnabas Health Inc. pallogramento@connellfoley.com, mcaggiano@connellfoley.com
Philip William Allogramento	on behalf of Plaintiff Barnabas Health Inc. pallogramento@connellfoley.com, mcaggiano@connellfoley.com
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United States Trustee	USTPRegion03.NE.ECF@usdoj.gov

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William Charles Gattoni, Jr.

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William G. Wright

on behalf of Plaintiff Inspira Medical Centers Inc. wwright@capehart.com, jlafferty@capehart.com

William G. Wright

on behalf of Creditor Inspira Medical Center Inc. wwright@capehart.com, jlafferty@capehart.com

TOTAL: 34